

CAN'T LIE ABOUT IT.

Income Tax Regulations Made by the Treasury.

Full Returns Must be Made of All Incomes.

TAX IS DUE JULY 1, 1895

The First Returns Must be Made by March.

WASHINGTON, Dec. 14.—The secretary of the treasury yesterday approved the regulations prescribed by the commissioner of internal revenue for the enforcement of the collection of the income tax under the late tariff act. Under the regulations provided and approved pursuant to law, every citizen of the United States, whether residing at home or abroad, and every person owning or doing business in the United States, who has an annual income of more than \$3,500 shall make a full return of the same, verified by his oath, to the collector of internal revenue of the collection district in which he resides, on or before the first Monday in March of each year. The first return under the law shall be made on or before the first Monday in March, 1895, and shall include all income from every source, received in the year 1894, from the 1st day of January to the 31st day of December in said year. Guardians, trustees and all persons and corporations acting in any fiduciary capacity are required to make similar returns for all minors, wards or beneficiaries for which they act.

The affidavit attached to the list must be subscribed and sworn to by the person making the return, and is to the effect that the affiant has included in said return all gains, profits and incomes from every source whatever received by him, or to which he is justly entitled for that year, and that he is honestly and truly entitled to make all the deductions entered upon his return, and that he has truly answered the interrogatories set forth on said blank form. When completed and duly verified by the oath of the person rendering the same, this same must be delivered by mail or otherwise to the collector at any time between the 1st of January and the first Monday of March of each year.

The gross gains, profits and incomes returned by persons shall include:

First—Gross profits of any trade, business or vocation, wherever carried on.

Second—Rents received or accrued during the year.

Third—Profits from sales of real estate purchased within two years.

Fourth—Farming operations and proceeds.

Fifth—Money and value of all personal property acquired by gift or inheritance.

Sixth—Premium on bonds, stocks, notes and coupons.

Seventh—Income from trade or profession not by stated salary and not heretofore enumerated.

Eighth—From salary or compensation other than that received from the United States.

Ninth—Undivided gains and profits of any partnership.

Tenth—Interest received or accrued from all notes, bonds or other securities.

Eleventh—Interest on bonds or coupons paid of any corporation.

Twelfth—Dividends from corporations.

Thirteenth—Income of wife or minor child or children.

Fourteenth—All other sources of income not above enumerated.

Exemptions allowed.

The deductions allowed on the returns herein enumerated are:

First—Four thousand dollars exempt by law.

Second—Interest due and paid within the year.

Third—National, state, county, school and municipal taxes, but not including assessments for local benefits.

Fourth—Amount expended in purchase or production of live stock or produce sold within the year.

Fifth—Necessary expenses, specified by items, actually incurred in carrying any business or trade.

Sixth—Losses actually sustained during the year, specified.

Seventh—Actual losses on sales of real estate purchased within two years.

Eighth—Debts contracted and ascertained in the year to be worthless.

Ninth—Salary or compensation over \$4,000 from which the tax of two per centum has been withheld by disbursing officers of the United States government.

Tenth—Dividends included in the estimate of gross profits from corporations on which the ten per cent tax has been paid by such corporations.

Corporations.

The exemption of \$4,000 allowed to persons is not extended to corporations, but the return must cover all net profits without exemption. The annual return of corporations must include:

First—The gross profits of all kinds of business.

Second—The expenses exclusive of interest, annuities or dividends.

Third—The net profits without allowance for interest, annuities or dividends.

Fourth—The amount paid on account of interest, annuities and dividends.

Fifth—The amount paid in salaries of \$4,000 or less to each employee, and the name and address of each of such employee.

The gross profits include:

First—All profits of any trade or business.

Second—Interest or coupons from

bonds or other securities or any corporation.

Third—Dividends received from any corporation.

Fourth—Undivided profits of any corporation.

Fifth—Premium on bonds, notes or stocks.

Sixth—Commission or percentage.

Seventh—Interest on government securities not exempt by law.

Eighth—Interest on other notes, bonds and securities.

Ninth—Profits from sales of real estate.

Tenth—From rents.

Eleventh—Profits from all other sources, to be enumerated.

The operating expenses shall include:

First—Interest, paid or accrued within the year on bonded or other indebtedness of such corporation.

Second—Losses actually sustained during the year, which must be separately stated and fully described as to cause, date and amount.

Third—All taxes actually paid.

Fourth—Salaries and pay of officers and employees actually paid during the year.

Fifth—Rents and necessary repairs.

Sixth—All other necessary expenses, which must be itemized and fully explained in the return.

The net profits shall include:

First—All amounts paid to stockholders or shareholders.

Second—The amount of undivided profits on hand or carried to surplus or any other fund.

Third—The amount of net profits used for construction, enlargement or improvement of plant.

Fourth—All other expenditures or investments from the net profits.

Corporations are required to keep accurate books of accounts and may be requested to allow collectors to inspect the same in verification of the returns. If the annual return is not filed with the collector in the time required by law, the corporation making default shall forfeit a penalty of \$1,000 and 2 per cent a month on the tax due until paid.

Certain specified corporations for

charitable and like purposes and certain savings banks, mutual insurance companies and building and loan associations are exempt from income tax.

Collectors are required to examine the articles of incorporation and business methods of corporations claiming exemption and which are not within the class specially exempted to cause return to be made for taxation as in the case of other corporations.

The tax due from salaries of officers and from pay of employees of the United States will be deducted from the first excess payment over \$4,000 of any salary or compensation.

County or municipal officers are subject to income tax and no return thereof shall be made of the salary or fees of such officers. Salary received by government officials in 1894 shall be included in the first annual return to be made on or before the first Monday in March, 1895.

Appeals, and the method thereof, are allowed and prescribed in all cases where the persons charged with the tax are dissatisfied with the decision of a deputy collector. In the first instance, appeal is to the collector, and if dissatisfied with his decision the appellant may have the entire cause with all the papers and evidence relating thereto, transferred to the commissioner of internal revenue for his decision.

Penalties.

Severe penalties are imposed on all officers and other persons who make known in any manner or any fact or particular contained in relation to any return of any taxpayer or any fact as to the source or amount of the income of any such person. Collectors are strictly directed by the regulations to strictly enforce this provision. As all original returns are forwarded to and filed in the office of the commissioner of internal revenue, the opportunity for exposure of the facts protected by this provision will be greatly reduced.

The tax on incomes for 1894 will be due and payable on or before the first day of July next, and if not paid at that time the penalties will be attached for non-payment. The collection of the tax when delinquent will be enforced in the same manner as in case of enforcement and collections of other taxes under the internal revenue laws of the United States.

Taken to the Pen.

FORT SMITH, Ark., Dec. 14.—Marshal Crump left yesterday afternoon for the house of correction at Detroit, Mich., with thirty-two prisoners convicted in the federal court of crimes committed in the Indian territory. Among the number were Skeeter, Dayson, Lucas, Snider and Harris of the Cook gang, whose sentences aggregate ninety-five years. Columbus Means, another of the gang, for whom the government offered \$250, dead or alive, was brought in yesterday, having been arrested by a farmer near Springfield, Mo.

Going to Push Things.

WASHINGTON, Dec. 14.—The house committee has resolved to push the banking bill with the greatest vigor. Just before adjournment of the house committee on banking and currency last evening, it was decided that the hearings on the currency bill should close on Saturday, and that a meeting of the full committee should be held Saturday night to take final action in regard to the bill.

Chinese Dictator Appointed.

LONDON, Dec. 13.—A dispatch from Tien Tsin, says that Prince Kung, president of the Tung-ti-Yamen, president of the admiralty and co-director in the war operations, has been appointed president of the grand council. This makes him virtually dictator, and will facilitate a settlement when the Japanese are ready to treat for peace.

Aldine Nebraska Drought Sufferers.

POMFRET, Ore., Dec. 14.—A committee from the chamber of commerce was appointed yesterday to solicit supplies for the sufferers in Nebraska.

BURIED IN LAVA.

Earthquakes and Volcanic Eruptions in New Hebrides.

One Entire Village is Carried Into the Sea.

SIXTY-THREE SHOCKS.

Fields are Covered With Lava Six Feet Deep.

VICTORIA, Dec. 14.—The Australian steamer Warrimoo, which has arrived, brings startling news that a majority of the islands of the New Hebrides group are passing through a baptism of fire, earthquakes and volcanic disturbances, threatening the very existence of several of the largest and best islands, including Ambrym, celebrated for excellence of its coffee. On the latter an entire village of natives was recently carried into the sea, the loss of life being estimated at sixty to seventy-five men, women and children, while in others of the group fatalities are also reported. A layer of ashes from two to six inches deep covers the once fertile fields. At Epi, on November 2, there was a severe earthquake in the early morning, which opened an entire volcanic crater on the west side of Ambrym, and on the next day the whole island trembled. Since then it has opened in five or six different places. Even the island of Epi, which was much less affected, had up to the 7th of November felt sixty-three distinct shocks and for weeks had been covered by clouds of ashes and smoke. Traders and planters living on Ambrym have fled precipitately to Port Sandwich (Mulakooli), the nearest port, in many cases abandoning all their possessions.

On the 11th of November an earthquake shock rocked Ambrym from east to west, causing the ground on which stood a small native village to slip with the houses of the inhabitants into the sea. It is impossible to state the extent of the fatalities, but the lowest estimate of the loss of life is fifty. Owing to the lateness of the disaster, details were not available when Warrimoo left the Southern seas, although natives from all the volcanic islands were flocking to the centers of civilization for safety. Commander-in-Chief Admiral Rowden Smith has given to the press the following report made to him by the commander of the Dart: "While we were lying at Dip point, Ambrym island," he writes, "an eruption took place."

"It presently became evident that a lava stream, marked by a dense column of smoke, was making its way through the hills to the sea. The ship was stopped some 300 yards off shore, where it was seen the stream would emerge, and soon afterwards tongues of flame were seen among the trees and presently the head of the stream appeared, a red hot mass, with lumps of slag tossing about on the surface."

"When it reached the water a most magnificent sight ensued. A dense pillar of steam rose rapidly in a perpendicular direction to a height of about 4,500 feet. A few seconds later violent submarine explosions of steam took place, the water rising in huge bubbles some 100 feet high, and then bursting in all directions in radiating tongues of water mixed with black masses, presumably of lava. A considerable portion of the lava, however, and as the area of explosions appeared to be extending rapidly, the ship moved to a safer distance."

"Canoes full of natives were leaving the island in all directions, some of which were taken in tow at Dip point, where they were aware of immediate danger. The ship then proceeded around to the south side of the island, when it was seen that the old crater of Mount Maryun, in the center of the island, was in violent eruption, and that dense masses of smoke were rising over all the western end of the island."

"On returning, while rounding Dip point, a sudden outburst, accompanied by continuous violent explosions took place. About two miles to the southward of Mission station, the cliffs were seen to be falling inland, and flames appeared over the crest of the gap, behind the mission. The natives were assembled in terrified groups on the beach, and accordingly sent boats in, offering to take off all that wished to go. The group was in a state of terror, and the noise of the eruption was indistinguishable. Dust and debris from the burning brush fell continuously. Throughout the next day earthquake shocks were severe."

The next morning we proceeded to the northeast point of the island, as far as Dip point, which was found to be in ink darkness, objects being scarcely visible over a quarter of a mile. We communicated with the shore and found the natives reassured, as the actual fires in the vicinity had ceased. At 5 p. m. we proceeded to Port Sandwich, not clearing the shower of dust till more than half way, and in all thirty one distinct shocks were felt in seven hours and thirty minutes on board the ship, one at 2:30 a. m. being particularly severe."

"A great portion of the cliff at Dip point has fallen into the sea and all along the shore to the eastward dense clouds of dust are rising and landslides have occurred. Dust was now falling heavier than ever, but of lighter color and finer description. Everything on shore was covered with the deposit, the landscape being of one uniform dull slate color and the ship a gray mass. We landed and proceeded over the hills for about two miles until the stream of lava was reached. Although cooled down it was still proceeding at some four or five feet an hour in the direction of Banlag on the south coast. Owing, however, to the thickness of the atmosphere, it was impossible to get any news of what was happening. We then returned to Port Sandwich."

TRAIN STOPPED BY A MOB.

Fifty Masked Men Felled in an Attempt to Lynch a Prisoner.

PADUCAH, Ky., Dec. 14.—A mob of fifty masked men boarded the Chesapeake and Ohio Southwestern train at a crossing on the outskirts of the town about midnight last night and attempted to take Sam Owens, colored, from the officers. Owens received a life sentence for the murder of Sam Olgilvie last September and the officers were on their way to the penitentiary with him. The train stopped at the crossing and the engineer and fireman were quickly covered with pistols and compelled to leave the cab. The air brakes were cut and several shots fired. The passengers hurried away from the car containing the prisoner, who was locked in a closet. The windows and doors of the car were soon smashed and the mob rushed in with drawn revolvers. Deputy Grady was knocked down with a large club which was hurled at him. The officers were powerless to resist the attack made by the mob and set about to get the train started again. A desperate attempt was made to force open the door to the closet, but before this was done Deputy Sheriff Potter had taken the engineer and fireman back to the cab and compelled them to start the train. When this was done the mob left the train without getting the murderer. The rope which had been provided was left in the car. The officers encountered no further trouble and the prisoner was landed safely in the penitentiary.

FLAGGED WRONG TRAIN.

Train Robbers Make a Mistake by Stopping a Freight.

LINCOLN, Neb., Dec. 14.—A special from Marsland, a small town on the Burlington's Northwestern extension, in the wild prairie region of Dawes county, gives meager particulars of an attempt at train robbing eight miles north of there at an early hour yesterday morning. The engineer noticed red lights on the track and stopped, but at that moment the light was extinguished and a party of mounted men could be heard riding swiftly away. The train was a freight. It is supposed that when the robbers did to west this is they rode off. The passenger occasionally carries large amounts of gold from the Black Hills region.

FRAKER'S SEX QUESTIONED.

A Sensational Deposition Declares the Physician Was a Woman.

KANSAS CITY, Mo., Dec. 14.—J. N. Courtney's deposition that he knew Dr. Fraker was a woman was the only sensation of the day in the United States circuit court yesterday. J. N. Courtney lives in Salt Lake City, Utah. He claimed he met Dr. Fraker in Colorado in 1886, and that he knows that Fraker's was the gentle sex.

Nebraska Bank Failure.

KEARNEY, Neb., Dec. 14.—The Kearney National bank closed its doors yesterday morning. The liabilities as near as can be now ascertained are about \$125,000; the county loses \$10,000 and the city \$2,000. The suspension was caused by a rumor set about three or four days ago, when it was alleged a couple of the directors made large transfers of property.

Used Canceled Stamps.

FORT SCOTT, Kan., Dec. 14.—United States Marshal Lardner yesterday placed in jail in this city a very pretty, stylishly-dressed young woman, Villa Reed, from Ottawa, Kan., aged 31, charged with using canceled postage stamps. She lives at Ottawa with her parents, who are prominent people.

Boy Murderer Sentenced.

WEST PLAINS, Mo., Dec. 14.—Harvey Evans was convicted in the Howell county circuit court of killing Winnie McCreary and sentenced to seven months in the county jail. The sentence was reduced to three months. Evans is not 16 years old. The killing was the result of a school boy quarrel.

Mendocraft Brothers Convicted.

CHICAGO, Dec. 14.—The jury in the case of Frank R. and James J. Mendocraft, the private bankers of this city, brought in a verdict about midnight finding the men guilty. They were fined \$25 and sentenced to one year each in the penitentiary.

Town Officials in a Bad Way.

SPRING VALLEY, Ill., Dec. 14.—City Treasurer Maranda has been indicted for malfeasance in office. Ex-City Clerk Fay has also been indicted, but has disappeared. Ex-Mayor Jack was also indicted, but State's Attorney Watts Johnson refused to draw up papers against him.

Crushed Between Drawheads.

TRAFTON, Mo., Dec. 14.—While walking through the Rock Island yards Policeman Isaac Dilley was caught between the draw-heads of two cars, receiving internal injuries that resulted in his death two hours later.

Four Bandits Arrested.

HOT SPRINGS, Ark., Dec. 14.—Four desperate characters, who, from their general appearance, are believed to be territory outlaws, were arrested here last night at a late hour by the police, after a running pistol battle.

Carver Defeats Grimm.

CHICAGO, Dec. 14.—The second match between Dr. Carver and Charles Grimm of Clear Lake, Iowa, was won by Dr. Carver, he killing 83 birds out of a possible 100, while Grimm killed 83.

Seely Taken to New York.

CHICAGO, Dec. 14.—Seely, the New York bank embezzler, was taken to New York last night.

Beggs' Little Giant Pills.

Are the most complete pill on the market, besides being the cheapest, as one pill is a dose, and forty doses in each bottle. Every pill guaranteed to give satisfaction by W. R. Kennedy.

Shirts mended by the Peerless.

The... Star Grocery.



Everything you want at prices within your reach. The best goods always, and every article just as advertised. One trial makes a permanent patron.

Imported Queen Olives, per quart.....	20
All kinds package Coffee, per package.....	21
23 pounds finest and best Granulated Sugar.....	1 00
100 pounds Granulated Sugar.....	4 33
Soda and Oyster Crackers, per pound, by box.....	08 1/2
Best Ginger Snaps, per pound.....	25
3 pounds Blackberries.....	15
7 pounds Hand Picked Navy Beans.....	25
2 packages Rolled Oats.....	15
4 packages Buckwheat Flour.....	25
3 pounds Seedless Raisins.....	25
4 packages Cleaned Currants.....	25
Citron, Orange and Lemon Peel, per pound.....	25
2 pounds Raspberries.....	45
5 pounds California Raisins.....	25
7 pounds Currants.....	25
3 pounds Raisin Cured Prunes.....	25
3 packages Macaroni.....	25
3 pounds Fancy Mince Meat.....	25
2 pounds Pure Apple Butter.....	50
2 gallons pail Sugar Syrup.....	50
17 pound pail Jelly.....	50
Potted Ham or Tongue.....	5
3 cans Mustard Sardines.....	25
6 cans Oil Sardines.....	25
2 pounds Cream Cheese.....	25
2 cakes Sapallo.....	15
6 cakes same as Sapallo.....	25
2 cans Sugar Corn.....	15
6 pounds New York Buckwheat Flour.....	25
Split or Green Peas, 6 pounds.....	25
8 pounds Rolled Oats.....	25
Large keg Syrup.....	1 00
2 packages Mince Meat.....	15
White or Pink Colorado Potatoes, per bushel.....	65
5 pounds Figs.....	25

MEATS AND LARD.

No. 1 Sugar Cured Ham, per pound.....	10
Breakfast Bacon, per pound.....	10
California Ham, per pound.....	8
Boneless Ham, per pound.....	10
4 pounds Choice Lard.....	25
Salt Pork, per pound.....	7 1/2
3 pound pail Catoline.....	30
3, 5 and 10 pound pails White Table Lard, per pound.....	10

We have a large stock of Candies and Nuts, and will make very low prices to parties buying quantities.

4 pounds Nice Mixed Candy.....	25
Cream Candy, per pound.....	10
4 pounds Stick Candy.....	25
2 pounds Peanut Candy.....	25
2 pounds California Almonds.....	25
3 pounds Brazil Nuts.....	25
2 pounds Filberts.....	25
2 pounds Pecans.....	25
2 pounds English Walnuts.....	25
3 pounds Mixed Nuts.....	25

J. S. Sproat,
The Star Grocer,

112 East 6
Tele. 252

THE FAIR.

423 KANSAS AVENUE.

CHRISTMAS is upon us again and we are displaying some of the finest lines of Holiday goods ever offered in Topeka. It is out of the question to enumerate a small portion of what we have. If you want anything in Tops, Dolls, Vases, Bohemian Water, Wine and Tea Sets, Cruets, Molasses Cans, Water Jugs, all kinds of Glassware, Chinaware, Christmas Candles, or Ornaments, we have got them CHEAP. Our Picture and Story Book assortment is the best and cheapest.

LAMPS—Yes, we are headquarters. We have a drive in Havlin China Oil Heating Stoves, the best made. Plush, Oak, Celluloid and Silver Cases.

When you want anything Remember it pays to go to

THE FAIR.

WESTERN

Foundry & Machine Works,

ESTABLISHED 1875. FORMERLY

Topeka Foundry and Machine Works

ESTABLISHED 1868.

R. L. COFRAN, Proprietor.

MANUFACTURERS OF STEAM ENGINES, MILL MACHINERY, SHAFTHING,

PULLIES, GEARINGS, FITTINGS, ETC.

Write for Prices.

TOPEKA, KANSAS.

A Remarkable Achievement in Railroad Affairs

Was the running of the Exposition flyer, the famous twenty hour train between Chicago and New York, via the Lake Shore route, in service during the World's fair. A handsome litho-water-color of this train may be secured by sending ten cents in silver to C. K. Wilber, Western Passenger Agent, Chicago.

Nobby Suits

at Ekberg's, 716 Kansas avenue.

Is Your Hair Dry and Brittle, Falling Out or Turning Gray?

These are only indications that the follicles or roots of the hair are getting weakened or diseased. Beggs' Hair Renewer will strengthen and invigorate the follicles and the hair will regain its natural color and become soft, glossy and healthy. Sold by W. R. Kennedy.

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